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HELENA – Certain taxpayers have a second chance to file for an informal review of their 2009 property assessments. The Montana Department of Revenue has adopted a new administrative rule that allows taxpayers who missed last year's deadline an opportunity to file.

Any adjustments from this review will apply to tax year 2010 and forward; it is not retroactive to 2009 taxes.

The deadline to file for an informal review is June 30, 2010.

Normally, after receiving a property assessment notice, a taxpayer has 30 days to file for an informal review (Form AB-26). Montana has a six-year reappraisal cycle, which means all property owners receive an assessment notice during the first year of that cycle, which was most recently 2009. After the first year of a reappraisal, the department only sends assessment notices to taxpayers who experienced a change, such as transfer of ownership, a remodel, or other special circumstance.

Even though 2010 is the second year of the reappraisal cycle, this new rule allows those taxpayers who missed the 2009 deadline another opportunity to file for an informal review. The rule applies to agricultural, residential, and forestland property.

After June 30, the department will only accept informal review requests from taxpayers who have received a new assessment notice.

Form AB-26 is available at revenue.mt.gov. If you have any questions, call the department toll-free at 1-866-859-2254 (in Helena 444-6900).

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